

NDA Update – Filing of Form CSR-2

MCA has amended the Companies (Accounts) Rules, prescribing that for FY 2023-24, Form CSR-2 shall be filed till 31 December 2024.

The amended rule states the following –

“Provided also that for the financial year 2023-2024, Form CSR-2 shall be filed separately on or before 31st December, 2024 after filing Form No. AOC-4 or Form No. AOC-4-NBFC (Ind AS), as specified in these rules or Form No. AOC-4 XBRL as specified in the Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Rules, 2015 as the case may be.”

<https://www.mca.gov.in/bin/dms/getdocument?mds=MIcS5PoRWR3PW38BKKsVhQ%253D%253D&type=open>